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UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MANUCHEHR KHOSHBIN,

Defendant.

No. 8:25-cr-00026-FWS

PLEA AGREEMENT FOR DEFENDANT  
MANUCHEHR KHOSHBIN

[Class A Misdemeanor]

1. This constitutes the plea agreement between MANUCHEHR KHOSHBIN ("defendant") and the United States Attorney's Office for the Central District of California ("the USAO") in the above-captioned case. This agreement is limited to the USAO and cannot bind any other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities.

**DEFENDANT'S OBLIGATIONS**

2. Defendant agrees to:

a. Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the USAO and provided by the

1 Court, appear and plead guilty to a one-count information charging  
2 defendant with the Willful Failure to Pay Tax in violation of 26  
3 U.S.C. § 7203.

4 b. Not contest facts agreed to in this agreement.

5 c. Abide by all agreements regarding sentencing contained  
6 in this agreement.

7 d. Appear for all court appearances, surrender as ordered  
8 for service of sentence, obey all conditions of any bond, and obey  
9 any other ongoing court order in this matter.

10 e. Not commit any crime; however, offenses that would be  
11 excluded for sentencing purposes under United States Sentencing  
12 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not  
13 within the scope of this agreement.

14 f. Be truthful at all times with Pretrial Services, the  
15 United States Probation Office, and the Court.

16 g. Pay the applicable special assessment at or before the  
17 time of sentencing unless defendant lacks the ability to pay and  
18 prior to sentencing submits a completed financial statement on a form  
19 to be provided by the USAO.

20 h. Defendant will, if requested to do so by the Internal  
21 Revenue Service, provide the Internal Revenue Service with  
22 information regarding the year covered by the return. Payments may  
23 be made to the Clerk, United States District Court, Fiscal  
24 Department, 255 East Temple Street, Room 1178, Los Angeles,  
25 California 90012, or, if paid before sentencing, to the IRS  
26 restitution payment office.

1 i. Defendant is liable for the penalty imposed by the  
2 Internal Revenue Code, 26 U.S.C. § 6663, on the understatement of tax  
3 liability for 2017.

4 j. Defendant gives up any and all objections that could  
5 be asserted to the Examination Division of the Internal Revenue  
6 Service receiving materials or information obtained during the  
7 criminal investigation of this matter, including materials and  
8 information obtained through grand jury subpoenas.

9 k. Defendant will sign closing agreements with the  
10 Internal Revenue Service contemporaneously with the signing of this  
11 plea agreement, permitting the Internal Revenue Service to assess and  
12 collect the total sum of \$1,380,932 for the defendant's tax year 2017  
13 based on defendant's unreported income.

14 **THE USAO'S OBLIGATIONS**

15 3. The USAO agrees to:

16 a. Not contest facts agreed to in this agreement.

17 b. Abide by all agreements regarding sentencing contained  
18 in this agreement.

19 c. At the time of sentencing, provided that defendant  
20 demonstrates an acceptance of responsibility for the offense up to  
21 and including the time of sentencing, recommend a two-level reduction  
22 in the applicable Sentencing Guidelines offense level, pursuant to  
23 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an  
24 additional one-level reduction if available under that section.

25 d. Recommend that defendant be sentenced to a term of  
26 imprisonment no higher than the low end of the applicable Sentencing  
27 Guidelines range. For purposes of this agreement, the low end of the  
28

1 Sentencing Guidelines range is that defined by the Sentencing Table  
2 in U.S.S.G. Chapter 5, Part A.

3 **NATURE OF THE OFFENSE**

4 4. Defendant understands that for defendant to be guilty of  
5 the crime charged in the single-count information, that is, Willful  
6 Failure to Pay Tax, in violation of Title 26, United States Code,  
7 Section 7203, the following must be true: (1) defendant owed taxes  
8 for the calendar year ending December 31, 2017; (2) defendant failed  
9 to pay the tax by October 15, 2018 as required by Title 26 of the  
10 United States Code; and (3) in failing to do so, defendant acted  
11 willfully.

12 **PENALTIES AND RESTITUTION**

13 5. Defendant understands that the statutory maximum sentence  
14 that the Court can impose for each violation of Title 26, United  
15 States Code, Section 7203 is: one year of imprisonment; a one-year  
16 period of supervised release; a fine of \$100,000 or twice the gross  
17 gain or gross loss from the offense, whichever is greatest; and a  
18 mandatory special assessment of \$25.

19 6. Defendant understands that supervised release is a period  
20 of time following imprisonment during which defendant will be subject  
21 to various restrictions and requirements. Defendant understands that  
22 if defendant violates one or more of the conditions of any supervised  
23 release imposed, defendant may be returned to prison for all or part  
24 of the term of supervised release authorized by statute for the  
25 offenses that resulted in the term of supervised release, which could  
26 result in defendant serving a total term of imprisonment greater than  
27 the statutory maximum stated above.

1           7. Defendant understands that the conviction in this case may  
2 also subject defendant to various other collateral consequences,  
3 including but not limited to revocation of probation, parole, or  
4 supervised release in another case and suspension or revocation of a  
5 professional license. Defendant understands that unanticipated  
6 collateral consequences will not serve as grounds to withdraw  
7 defendant's guilty plea.

8           8. Defendant understands that, if defendant is not a United  
9 States citizen, the conviction in this case may subject defendant to  
10 removal, also known as deportation, denial of citizenship, and denial  
11 of admission to the United States in the future. The court cannot,  
12 and defendant's attorney also may not be able to, advise defendant  
13 fully regarding the immigration consequences of the convictions in  
14 this case. Defendant understands that unexpected immigration  
15 consequences will not serve as grounds to withdraw defendant's guilty  
16 plea.

17                           **FACTUAL BASIS**

18           9. Defendant admits that defendant is, in fact, guilty of the  
19 offenses to which defendant is agreeing to plead guilty. Defendant  
20 and the USAO agree to the statement of facts provided below and agree  
21 that this statement of facts is sufficient to support the plea of  
22 guilty to the charge described in this agreement and to establish the  
23 Sentencing Guidelines factors set forth in paragraph 11 below but is  
24 not meant to be a complete recitation of all facts relevant to the  
25 underlying criminal conduct or all facts known to either party that  
26 relate to that conduct.

27           In his 1040 tax return filed on October 15, 2018, defendant  
28 failed to pay taxes on the profits from the sale of a commercial

property and instead treated the transaction as a non-taxable exchange and deferral of tax under Section 1031 of the Internal Revenue Code. Specifically, in 2017, defendant made \$7,163,049 on the sale of a commercial property located at 26741 Rancho Parkway, Lake Forest, CA 92630 (the "Home Depot Property"), which resulted in a tax due and owing of \$1,380,932. Nonetheless, defendant intentionally did not pay the tax due and owing in filing his tax return on October 14, 2018. Accordingly, defendant was required to pay tax on the proceeds from the sale of the Home Depot Property and willfully failed to pay \$1,380,932 of tax due and owing for the 2017 tax year.

#### **SENTENCING FACTORS**

10. Defendant understands that in determining defendant's sentence the Court is required to calculate the applicable Sentencing Guidelines range and to consider that range, possible departures under the Sentencing Guidelines, and the other sentencing factors set forth in 18 U.S.C. § 3553(a). Defendant understands that the Sentencing Guidelines are advisory only, that defendant cannot have any expectation of receiving a sentence within the calculated Sentencing Guidelines range, and that after considering the Sentencing Guidelines and the other § 3553(a) factors, the Court will be free to exercise its discretion to impose any sentence it finds appropriate up to the maximum set by statute for the crime of conviction.

11. Defendant and the USAO agree to the following applicable Sentencing Guidelines factors:

Base Offense Level:	20	U.S.S.G. §§ 2T1.1(a)(1), 2T4.1(H)
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1           12. Defendant and the USAO reserve the right to argue that  
2 additional specific offense characteristics, adjustments, and  
3 departures under the Sentencing Guidelines are appropriate.

4           13. Defendant understands that there is no agreement as to  
5 defendant's criminal history or criminal history category.

6           14. Defendant and the USAO reserve the right to argue for a  
7 sentence outside the sentencing range established by the Sentencing  
8 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),  
9 (a)(2), (a)(3), (a)(6), and (a)(7).

10                           **WAIVER OF CONSTITUTIONAL RIGHTS**

11           15. Defendant understands that by pleading guilty, defendant  
12 gives up the following rights:

13                   a. The right to persist in his plea of not guilty.

14                   b. The right to a speedy and public trial by jury.

15                   c. The right to be represented by counsel - and if  
16 necessary have the court appoint counsel - at trial. Defendant  
17 understands, however, that, defendant retains the right to be  
18 represented by counsel - and if necessary have the court appoint  
19 counsel - at every other stage of the proceeding.

20                   d. The right to be presumed innocent and to have the  
21 burden of proof placed on the government to prove defendant guilty  
22 beyond a reasonable doubt.

23                   e. The right to confront and cross-examine witnesses  
24 against defendant.

25                   f. The right to testify and to present evidence in  
26 opposition to the charge, including the right to compel the  
27 attendance of witnesses to testify.

1           g. The right not to be compelled to testify, and, if  
2 defendant chose not to testify or present evidence, to have that  
3 choice not be used against defendant.

4           h. Any and all rights to pursue any affirmative defenses,  
5 Fourth Amendment or Fifth Amendment claims, and other pretrial  
6 motions that have been filed or could be filed.

7                           **WAIVER OF APPEAL OF CONVICTION**

8           16. Defendant understands that, with the exception of an appeal  
9 based on a claim that defendant's guilty plea was involuntary, by  
10 pleading guilty defendant is waiving and giving up any right to  
11 appeal defendant's conviction on the offense to which defendant is  
12 pleading guilty. Defendant understands that this waiver includes,  
13 but is not limited to, arguments that the statute to which defendant  
14 is pleading guilty is unconstitutional, and any and all claims that  
15 the statement of facts provided herein is insufficient to support  
16 defendant's plea of guilty.

17                           **LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE**

18           17. Defendant agrees that, provided the Court imposes a term of  
19 imprisonment of no more than one year, defendant gives up the right  
20 to appeal all of the following: (a) the procedures and calculations  
21 used to determine and impose any portion of the sentence; (b) the  
22 term of imprisonment imposed by the Court; (c) the fine imposed by  
23 the Court, provided it is within the statutory maximum; (d) to the  
24 extent permitted by law, the constitutionality or legality of  
25 defendant's sentence, provided it is within the statutory maximum;  
26 (e) the term of probation or supervised release imposed by the Court,  
27 provided it is within the statutory maximum; and (g) any of the  
28 following conditions of probation or supervised release imposed by



1 the Court: the conditions set forth in Second Amended General Order  
2 20-04 of this Court; the drug testing conditions mandated by 18  
3 U.S.C. §§ 3563(a)(5) and 3583(d); and the alcohol and drug use  
4 conditions authorized by 18 U.S.C. § 3563(b)(7).

5 19. Defendant also gives up any right to bring a postconviction  
6 collateral attack on the conviction or sentence, except a post-  
7 conviction collateral attack based on a claim of ineffective  
8 assistance of counsel or an explicitly retroactive change in the  
9 applicable Sentencing Guidelines, sentencing statutes, or statutes of  
10 conviction. Defendant understands that this waiver includes, but is  
11 not limited to, arguments that the statute to which defendant is  
12 pleading guilty is unconstitutional, that newly discovered evidence  
13 purportedly supports defendant's innocence, and any and all claims  
14 that the statement of facts provided herein is insufficient to  
15 support defendant's plea of guilty.

16 20. The USAO agrees that, provided all portions of the sentence  
17 are at or below the statutory maximum specified above, the USAO gives  
18 up its right to appeal any portion of the sentence.

19 **RESULT OF WITHDRAWAL OF GUILTY PLEA**

20 21. Defendant agrees that if, after entering a guilty plea  
21 pursuant to this agreement, defendant seeks to withdraw and succeeds  
22 in withdrawing defendant's guilty plea on any basis other than a  
23 claim and finding that entry into this plea agreement was  
24 involuntary, then (a) the USAO will be relieved of all of its  
25 obligations under this agreement; and (b) should the USAO choose to  
26 pursue any charge that was not filed as a result of this agreement,  
27 then (i) any applicable statute of limitations will be tolled between  
28 the date of defendant's signing of this agreement and the filing

1 commencing any such action; and (ii) defendant waives and gives up  
2 all defenses based on the statute of limitations, any claim of pre-  
3 indictment delay, or any speedy trial claim with respect to any such  
4 action, except to the extent that such defenses existed as of the  
5 date of defendant's signing this agreement.

6 **EFFECTIVE DATE OF AGREEMENT**

7 22. This agreement is effective upon signature and execution of  
8 all required certifications by defendant, defendant's counsel, and an  
9 Assistant United States Attorney.

10 **BREACH OF AGREEMENT**

11 23. Defendant agrees that if defendant, at any time after the  
12 signature of this agreement and execution of all required  
13 certifications by defendant, defendant's counsel, and an Assistant  
14 United States Attorney, knowingly violates or fails to perform any of  
15 defendant's obligations under this agreement ("a breach"), the USAO  
16 may declare this agreement breached. All of defendant's obligations  
17 are material, a single breach of this agreement is sufficient for the  
18 USAO to declare a breach, and defendant shall not be deemed to have  
19 cured a breach without the express agreement of the USAO in writing.  
20 If the USAO declares this agreement breached, and the Court finds  
21 such a breach to have occurred, then: (a) if defendant has previously  
22 entered a guilty plea pursuant to this agreement, defendant will not  
23 be able to withdraw his guilty plea and (b) the USAO will be relieved  
24 of all its obligations under this agreement.

25 24. Following the Court's finding of a knowing breach of this  
26 agreement by defendant, should the USAO choose to pursue any charge  
27 that was not filed as a result of this agreement, then:  
28

1 a. Defendant agrees that any applicable statute of  
2 limitations is tolled between the date of defendant's signing of this  
3 agreement and the filing commencing any such action.

4 b. Defendant waives and gives up all defenses based on  
5 the statute of limitations, any claim of pre-indictment delay, or any  
6 speedy trial claim with respect to any such action, except to the  
7 extent that such defenses existed as of the date of defendant's  
8 signing this agreement.

9 c. Defendant agrees that: (i) any statements made by  
10 defendant, under oath, at the guilty plea hearing (if such a hearing  
11 occurred prior to the breach); (ii) the agreed to factual basis  
12 statement in this agreement; and (iii) any evidence derived from such  
13 statements, shall be admissible against defendant in any such action  
14 against defendant, and defendant waives and gives up any claim under  
15 the United States Constitution, any statute, Rule 410 of the Federal  
16 Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal  
17 Procedure, or any other federal rule, that the statements or any  
18 evidence derived from the statements should be suppressed or are  
19 inadmissible.

20 **COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES**

21 **OFFICE NOT PARTIES**

22 25. Defendant understands that the Court and the United States  
23 Probation and Pretrial Services Office are not parties to this  
24 agreement and need not accept any of the USAO's sentencing  
25 recommendations or the parties' agreements to facts or sentencing  
26 factors.

27 26. Defendant understands that both defendant and the USAO are  
28 free to: (a) supplement the facts by supplying relevant information

1 to the United States Probation and Pretrial Services Office and the  
2 Court, (b) correct any and all factual misstatements relating to the  
3 Court's Sentencing Guidelines calculations and determination of  
4 sentence, and (c) argue on appeal and collateral review that the  
5 Court's Sentencing Guidelines calculations and the sentence it  
6 chooses to impose are not error, although each party agrees to  
7 maintain its view that the calculations in paragraph 11 are  
8 consistent with the facts of this case. While this paragraph permits  
9 both the USAO and defendant to submit full and complete factual  
10 information to the United States Probation and Pretrial Services  
11 Office and the Court, even if that factual information may be viewed  
12 as inconsistent with the facts agreed to in this agreement, this  
13 paragraph does not affect defendant's and the USAO's obligations not  
14 to contest the facts agreed to in this agreement.

15 27. Defendant understands that even if the Court ignores any  
16 sentencing recommendation, finds facts or reaches conclusions  
17 different from those agreed to, and/or imposes any sentence up to the  
18 maximum established by statute, defendant cannot, for that reason,  
19 withdraw defendant's guilty plea, and defendant will remain bound to  
20 fulfill all defendant's obligations under this agreement. Defendant  
21 understands that no one -- not the prosecutor, defendant's attorney,  
22 or the Court -- can make a binding prediction or promise regarding  
23 the sentence defendant will receive, except that it will be within  
24 the statutory maximum.

25 **NO ADDITIONAL AGREEMENTS**

26 28. Defendant understands that, except as set forth herein,  
27 there are no promises, understandings, or agreements between the USAO  
28 and defendant or defendant's attorney, and that no additional

promise, understanding, or agreement may be entered into unless in a writing signed by all parties or on the record in court.

**PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING**

29. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE  
FOR THE CENTRAL DISTRICT OF  
CALIFORNIA

JOSEPH T. MCNALLY  
Acting United States Attorney



JENNIFER L. WAIER  
Assistant United States Attorney

3/2/2025

Date



MANUCHEHR KHOSHBIN  
Defendant

2.24.25

Date



STEVEN TOSCHER  
Attorney for Defendant  
MANUCHEHR KHOSHBIN

2/24/2025

Date

**CERTIFICATION OF DEFENDANT**

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a),

1 of relevant Sentencing Guidelines provisions, and of the consequences  
2 of entering into this agreement. No promises, inducements, or  
3 representations of any kind have been made to me other than those  
4 contained in this agreement. No one has threatened or forced me in  
5 any way to enter into this agreement. I am satisfied with the  
6 representation of my attorney in this matter, and I am pleading  
7 guilty because I am guilty of the charge and wish to take advantage  
8 of the promises set forth in this agreement, and not for any other  
9 reason.

10   
11 \_\_\_\_\_  
12 MANUCHEHR KHOSHBIN  
13 Defendant

2.24.25  
\_\_\_\_\_  
Date

14 **CERTIFICATION OF DEFENDANT'S ATTORNEY**

15 I am MANUCHEHR KHOSHBIN's attorney. I have carefully and  
16 thoroughly discussed every part of this agreement with my client.  
17 Further, I have fully advised my client of his rights, of possible  
18 pretrial motions that might be filed, of possible defenses that might  
19 be asserted either prior to or at trial, of the sentencing factors  
20 set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines  
21 provisions, and of the consequences of entering into this agreement.  
22 To my knowledge: no promises, inducements, or representations of any  
23 kind have been made to my client other than those contained in this  
24 agreement; no one has threatened or forced my client in any way to  
25 enter into this agreement; my client's decision to enter into this  
26 agreement is an informed and voluntary one; and the factual basis set  
27 ///  
28

1 forth in this agreement is sufficient to support my client's entry of  
2 his guilty plea pursuant to this agreement.

3 

2/24/2025

4 STEVEN TOSCHER  
5 Attorney for Defendant  
6 MANUCHEHR KHOSHBIN

Date